

**GOVERNMENT OF INDIA
COAL
LOK SABHA**

UNSTARRED QUESTION NO:4494
ANSWERED ON:22.04.2003
WAGE INTERNAL AUDIT IN CIL
RITA VERMA

Will the Minister of COAL be pleased to state:

- (a) whether wage audit or internal audit is conducted by the chartered and cost accountants and their companies or firms in various ancillary units of the Coal India Limited;
- (b) if so, the names of individuals, companies and firms engaged or being engaged during the last three years till 28th February, 2003;
- (c) Whether the retired officers of the Coal India limited and its ancillary companies are also there in these companies and firms;
- (d) If so, the details thereof;
- (e) Whether most of these companies engage fresh college students in place of qualified or semi qualified article clerks for wage audit or internal audit;
- (f) If so, the action taken against such companies or firms?

Answer

THE MINISTER OF COAL (SHRI KARIYA MUNDA)

- (a): Yes, Sir. Firms of chartered/ cost accountants have been appointed for conducting wage audit and internal audit in various subsidiaries of Coal India Limited.
- (b): Names of companies/firms engaged for internal audit appointed by Coal India Limited for its subsidiaries is given at Annexure-I. Company wise details of companies/ firms appointed for wage audit is given at Annexure-II.
- (c): Yes, Sir. As per the record available in some of the audit firms some retired officers of Coal India Limited and its subsidiaries were working as partners in these firms.
- (d): The list of retired officers of Coal India Limited and its subsidiaries who were engaged in some of the Internal Audit Firms are enclosed at Annexure-III. The list of retired officers of Coal India Limited and its subsidiaries who were engaged in Wage Audit Firms in different subsidiaries are enclosed at Annexure-IV.
- (e): As per the terms of appointment they are to engage qualified and semi-qualified persons and assistants.
- (f): Not applicable in view of answer (e) above.

Annexure-I

List of retired Officers of Coal India Limited and its Subsidiaries who are engaged in some of the Internal Audit Firms as available in the record.

Sl. No.	Name of retired employees	Firm in which engaged	Place of work as shown in application
1.	Shri Anupam Mitra,	M/s. George Read &	ECL
2.	Partner Shri KK Sengupta, -do- Qualified Asstt.,	Co., CIL	
3.	Shri S.B. Das, Partner Associates	M/s. AR Das &	CIL

4.	Shri S.J.B. Rana, Partner	M/s. Konar Mustafi & Associates	CIL/BCCL
5.	Shri S.P. Bhattacharya & Co.	M/s. S.P. Bhattacharya & Co.	BCCL
6.	Shri G.G. Ghosh,	M/s. Ghosh Dutta &	CIL/ECL
7.	Partner	Co.	
8.	Shri K.K. Dutta, Partner	-do-	
	Shri G.C. Chakraborty, Partner	-do-	
9.	Shri S.K. Pandit, Partner	M/s. N. Mukhopadhyay & Co.	NCL
10.	Shri Nirvoy Mukhipadhyay, Partner		
11.	Shri S.N. Kastha, Qualified Asstt. Co.	M/s. A.R. Maiti &	ECL
12.	Shri S.P. Debnath, Qualified Assistant, Co.	M/s. A. Nandy &	ECL
13.	Shri A.K. Sinha, Partner	M/s. D.P. Sen &	ECL
14.	Shri G.G. Mukhopadhyay, Partner	M/s. GGM & Co.	BCCL
15.	Shri S. Maulik,	-do-	
16.	Partner	-do-	CMPDIL
17.	Shri P. Chakraborty, Partner	-do-	WCL
	Shri A.C. Mukhopadhyay, Partner		SECL
18.	Shri U.Narain, Partner	M/s. U. Narain &	CIL
19.	Shri C.K. Dey, Partner	M/s. C.K. Dey &	CCL
20.	Shri Basudeb	M/s. Susanta P	SECL
21.	Bhattacharya,	Mukherjee & Co.	
22.	Shri A. Sengupta, Shri S. Ganguli	-do-	ECL
23.	Shri S. Bishnu, Partner	M/s. C. Dutta &	ECL
24.	Shri S. Ghosh, Qualified Asstt. Co.	M/s. D. Bagchi &	SECL

Annexure-II

Eastern Coalfields Limited

Details of retired employees of CIL and its Subsidiaries working as Partners in Audit Firms appointed for Wages Audit for the Period from Jan.,2001 to March, 2002 by ECL.

1. M/s. Mitra Ghosh & Associates, Durgapur,

(a) Mr. D.K. Mitra, Ex.Sr.Executive,CIL.

2. M/s. Mukhopadhyay, Bandopadhyay & Associates, Kolkata,.

(a) Mr. S.K. Chakaraborty, Ex.CFM, CIL.

(b) Mr. S.M. Chowdhury, Ex. Dy.CFM, ECL.

3. M/s. Bhattacharjee, A.B. & Associates, Kolkata.

(a) Mr. A.K. Paul, Ex. Sr. Executive, CIL.

4. M/s. Bothra Nirmal Associates, Kolkata.

(a) Mr. S. Ambastha, Ex. CGM(PAD), CIL.

5. M/s. N. Mukhopadhyay & Co., Howrah.

(a) Mr. S.K. Pandit, Ex. Dy. CFM, NCL.

(b) Mr. N. Mukhopadhyay, Ex. FM, NCL.

6. M/s. S.N. Das & Company, Dhanbad.

(a) Mr. S.N. Das, Ex. Addl. CFM, BCCL.

7. M/s. Bandopadhyay, Bhowmik & Co., Kolkata.

(a) Mr. S.P. Ganguly, Ex. F.M.

(b) Mr. S.P. Sengupta, Ex. F.M.

8. M/s. V.S. Bengani & Co., Kolkata.

(a) Mr. S. Bengani, Ex. COF, CMAL and also worked in Sales & Mktg. Division, ECL.

9. M/s. Roy & Associates, Kolkata.

(a) Mr. A. Roy, Ex. Dy. F.M., CCL.

10. M/s. S.P. Bhattacharjee & Co., Kolkata.

(a) Mr. S.P. Bhattacharjee, Ex. Dy.CFM, ECL/BCCL.

11. M/s. S. Karmakar & Company, Asansol.

(a) Mr. S. Karmakar, Ex. Dy.CFM, BCCL.

12. M/s. S. Banerjee & Co., Dhanbad.

(a) Mr. S. Banerjee, Ex. CFM, BCCL.

13. M/s. Kartick Ch. Pratihari, Dhanbad.

(a) Mr. K.C. Pratihari, Ex. CFM, BCCL

14. M/s. U.S. Prasad & Co., Patna.

(a) Mr. U.S. Prasad, Ex. Sr.A.O., BCCL.

15. M/s. S.K. Roy & Co., Kolkata.

(a) Mr. S.K. Roy, Ex. Dy.CFM, CCL.

16. M/s. Konar Mustafi & Associates, Asansol.

(a) Mr. Rana S.J.B. Singh, Ex. Dir(F), BCCL.

Details of retired Officers of CIL and its ancillary Companies Working as Partners in the Audit Firms appointed for checking of fixation of salary & wages of Wage Board employees & Executive as per NCWA-VI.

Sl.No.	Name of the Firm	Name of Ex.Employees of CIL and its ancillary companies working as partner in the Audit Firms
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1.	M/s. Mitra, Ghosh & Associates, CAS, Durgapur	Mr. D.K. Mitra, Ex. Finance Executive, CIL.
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2.	M/s. Roy & Associates, Cost Accountants, Kolkata,	Mr. A.Roy, Ex. Dy. FM, CCL.
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3.	M/s. S.K. Goswami & Associates, CAS, Kolkata.	Mr. S.K. Dey, Ex. AO, CCL.
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4.	M/s. S.K. Roy & Company, Cost Accountants, Kolkata.	(i) Mr. S.K. Roy, Ex. Dy. CFM, CCL (ii) Mr. B. Dasgupta, Ex. Dy. CFM, CIL.
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5.	M/s. S. Karmakar & Company, Cost Accountants, Sitarampur.	Mr. S. Karmakar, Ex. A.F.M., BCCL.
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6.	M/s. S.P. Bhattacharjee & Co., Cost Accountants, Kolkata.	Mr. S.P. Bhattacharjee, Ex. AFM, BCCL.
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7	M/s. Ghosh, Dutta & Co., Cost Accountants, Kolkata.	(i) Mr. G.G. Ghosh, Ex. GM(F), CCL. (ii) Mr. K.K. Dutta, Ex. ACFM, CIL.
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8.	M/s. Das, Bairagya & Associates, Cost Accountants, Kolkata.	Mr. Gopal Das Bairagya, Ex. ACFM, CIL.
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9.	M/s. S. Banerjee & Company, Cost Accountants, Dhanbad.	Mr. S. Banerjee, Ex. CFM, BCCL.
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10.	M/s. R.A. Singh, Accounts, ECL.	Mr. R.A. Singh, Ex. Controller of Chartered Accountants, Ranchi.
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11.	M/s. K.C. Pratihari,	Mr. K.C. Pratihari, Ex. CFM, BCCL.
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Cost Accountants, Dhanbad.

12. M/s. U.S. Prasad & Co.,

Mr. U.S. Prasad, Ex.Sr.FO, BCCL.

South Eastern Coalfields Limited

DETAILS OF AUDIT FIRMS IN WHICH EX-OFFICIALS OF CIL/SUBSIDIARIES ARE PRESENTLY ENGAGED.

Sl.No.	Name of the person Name of the Firm CIL/Subsidiaries	Designation who worked in
1.	Singh Sri R.D.Singh Associates Late U.Narain	GM(Finance) Director(Finance)
2.	U.Narain & Co. Sri Rana	Director(Finance)
3.	Konar, S.J.B.Singh Mustaphi & Associates. Sri S.Das	CGM(Finance)
4.	Das, Ghosh, Choube & Associates. Sri S.Jha Sri N.Krishna Rao &	Director(Finance) Addl.CFM GM(Finance)
5.	S.Jha & Associates. Sri N.R.Dutta	Finance Manager
6.	N.Krishna Rao. B.K.Bhattacharaya	Sr.Accounts Officer
7.	Bandopadhyay, Sri Debabrata Bhowmick & Co., Sanyal	Dy.Chief Finance Manager
8.	A.K.Makhal & Associates. Sri C.K.De	GM(Finance) Dy.CFM
9.	C.K.De & Associates. Sri G.G.Ghosh Sri B.C.Neogi	Dy.CFM
10.	Ghosh Dutta & Co. Sri S.M.Choudhary	Sr.Accounts Officer
11.	A.C.Dutta & Co., Sri Mahesh Shah	Dy.CFM
12.	Mukhopadhyaya, Sri S.K.Pandit Bandopadhyaya & Associates. Sri S.K.Roy	Dy.CFM Accounts Officer Director(Finance)
13.	Mahesh Shah Sri Parthasarathy	Sr.Accounts Officer
14.	N.Mukhopadhyay Bishnu & Co. Sri A.K.Sinha	Sr.Accounts Officer
15.	S.K.Roy & Co. Sri S.B.Chatterjee	Dy.CFM
16.	C.Dutta & Co.	
17.	D.P.Sen & Co. Sri U.S.Prasad	Accounts Officer
18.	Soumaya, Dutta Sri & Associates. S.P.Bhattacharaya	
19.	U.S.Prasad & Co., Sri Sushil Agrawal	
20.	S.P.Bhattacharaya & Co.	
21.	Sushil & Surendra.	

Central Coalfields Limited

Name of the person who worked
Name of the Firm in CIL/Subsidiaries

Shri U Narain, Ex-D(F), CCL.

U Narain & Co. Shri N Biswas, Ex-GM(F), CCL

Shri S Jha, Ex-D(F), CCL
 Suresh Jha & Co. Shri R A Singh, Ex-CGM(F), CIL
 Singh Mukherjee & Shri K G Mukherjee, Ex-CFM, CCL
 Associates Shri A Roy, Ex-DFM, CCL
 Roy & Associates Shri S Chowdhury, Ex-DCFM, CCL
 Shri A K Sinha, Ex-CFM, CIL
 D P Sen & Co. Shri S K Roy, Ex. DCFM, CCL
 S K Roy & Co. Sri B Dasgupta, Ex-DCFM, CCL
 Shri S K Khan, Ex-DCFM, CCL
 Shri S K Pandit, Ex-DCFM, CCL
 N Mukhopadhyay & Co. Shri Anupam Mitra, Ex-D(F), CCL
 George Read & Co. Shri K K Sengupta, Ex-AFM, ECL
 Shri B C Neegy, Ex-DCFM, CIL
 A C Dutta & Co. Shri S Roy Chowdhury, Ex-CFM, ECL
 Bandopadhyay
 Bhaumik & Co. Shri S P Debnath, Ex-DCFM, CCL
 Shri S B Das, Ex-CGM(F), CIL
 A K Das &
 Associates Shri G G Ghosh, Ex-GM(F), CCL
 Ghosh Dutta & Co. Shri K K Dutta
 Shri G C Chakraborty, Ex-DCR, ECL
 Shri A K Sabul, Ex-DCFM,
 V Rohargi & Co. CMPDIL

Bharat Coking Coal Limited

List of Retired persons working with the Audit Agency.

Sl.No. Name of the Firm Retired employee associated with the Firm

- 1). Singh Mukherjee & Associates, Chartered Accountant. 1). Sri P.A. Singh, Ex-G4(F) ECL.
- 2). George Road & Co., Chartered Accountant. 2). Sri. K.G. Mukherjee, Ex. GM, CCL.
1). Sri. A>Mitra, Ex, D(P), CCL.
- 3). P.K. Banerjee & Co., Cost Accountant. 1). Sri. P.K. Banerjee Ex. DCFM, BCCL.
- 4). S. Banerjee & Associates, Cost Accountant. Sri. S. Banerjee, Ex. Addl.CFM, BCCL.
- 5). S. Banerjee & Associates, Cost Accountant. One Partner- Mr. Chakraborty, Ex.GM, CIL.
- 6). Kumar Musthapih & Associates, Chartered Accountant. Sri. Rama S.J.B. Singh, Ex-D(F), BCCL.
- 7). S.N.Das & Co., Cost Accountants. Sri S.N. Das Ex. DCFM, BCCL.
- 8). Karmakar Samanta & Associates, Cost Accountants. Ex. FM, ECL.
- 9). Ghosal & Ghosal & Co., Cost Accountants. 1). Partners GP Kundu Ex-FM, ECL
2). Sri . PP Lal worked in BCCL.
3). Sri. AK Dasgupta, Ex-Dy.CFM, BCCL
- 10). MD Sinha & Co., Cost Accountants. Sri. MP Sinha, Ex-FM, BCCL.

- 11). Bairauya & Associates, Partner
Cost Accountants. Sri. D.S. Bhattacharjee
worked as Addl. CFM, CIL.
- 12). V.K. Jindal & Co., One Partner Sri SR Singh, Ex-
Chartered Accountant. CFM, CIL.

Northern Coal Fields Limited

Year 2000-01

S.No. Name of the Audit Firm Name of retired officer of CIL
& it's Ancillary Co. working in
the Audit Co. / Firm

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| 1 | M/s. Ghoshal & Co.,
Chartered Accountants,
4, Ganesh Chandra Avenue, 3rd
Floor, Kolkata 700 013. | NIL |
| 2 | M/s. N. Mukhopadhyay & Co.,
Chartered Accountants,
19, Netaji Subhas Road,
Howrah 711 101 | Sri N.Mukhopadhyay, Ex. Finance Executive, NCL - Partner
Sri S.K.Pandit, Ex. Dy.CFM, NCL - Partner |
| 3 | M/s. S.K.Roy & Co.,
Cost Accountants,
Basona Shopping Complex,
Room No.15, 30, Nager Bazar
Road, Kolkata 700 074 | Sri S.K.Roy, Ex.Dy.CFM, NCL - Partner
Sri S.K.Khan, Ex.Dy.CFM, CIL - Partner
Sri B.D.Gupta, Ex.CFM in Coal Co.-Partner |
| 4 | M/s. Ghosh Dutta & Co.
Cost Accountants, 8/2 Kiron
Shankar
Roy Road, Room No. 5, 1st
Floor,
Kolkata 700 001 | Sri C.G.Ghosh, Ex.GM(F),CCL - Partner
Sri K.K.Dutta, Addl.CFM, CIL -
Partner
Sri G.C.Chakraborty, Ex.Dy.CFM,
ECL- Partner
Sri S.K.Chakraborty, Ex.Cost Accountant, NCDC- Partner |
| 5 | M/s. Gupta Jeswani & Co.
Chartered Accountants,
Dal Bazar Tiraha, Lashkar,
Gwalior 474 009 (MP) | NIL |
| 6 | M/s. U.Narain & Co.
Chartered Accountants
Trinity Complex, 1st Floor,
6, H.B. Road, Ranchi 834 001 | Sri U.Narain, Ex. D(F), CCL - Partner
Sri N.Biswas, Ex.GM(F),CCL- Partner
Sri K.B.Saran, Ex.AFM, CCL - Staff
Sri R.P.Sinha,Ex.Dy.FM,CCL- Staff |
| 7 | M/s. Chatrath & Chandra
Chartered Accountants
203, C.A. Chamber, 18/12
W.E.A.
Karolbagh, New Delhi 110 005 | NIL |
| 8 | M/s. Rathi Pasari &
Associates
Chartered Accountants
208-311, Trade House, 14/3
South
Tukoganj, Opp. Dhakkanwala
Kuan, Indore 452 001 (MP) | NIL |

9 M/s. Sushanta P Mukherjee & NIL
Co. Chartered Accountants,
2B, Grant Lane, 3rd Floor,
Room No.49A
Kolkata 700 012 (WB)

10 M/s. Vinay Jain & Associates, NIL
Chartered Accountants,
18/12, W.E.A., Pusa Lane,
Arya Shankar Road, Karolbagh,
New Delhi 5

Year 2001-02

S.No. Name of the Audit Firm Name of retired officer of CIL
& it's Ancillary Co. working in
the Audit Co. / Firm

1 M/s. A.C. Dutta & Co. Sri B.C.Neogi, Ex.Dy.CFM,CIL - Partner
Cost Accountants,
10, K.S. Road, 2nd Floor,
Kolkata - 1

2 M/s. N. Mukhopadhyay & Co., Sri N.Mukhopadhyay, Ex. Finance Executive, NCL - Partner
Chartered Accountants, Sri S.K.Pandit, Ex. Dy.CFM, NCL - Partner
19, Netaji Subhas Road,
Howrah 711 101

3 M/s. S.K.Roy & Co., Sri S.K.Roy, Ex.Dy.CFM, NCL - Partner
Cost Accountants, Sri S.Chaudhary, Ex.Dy.CFM, ECL - Partner
Basona Shopping Complex,
Room No.15, 30, Nager Bazar
Road, Kolkata 700 074

4 M/s. Ravi Kumar Kalyani & Co. NIL
Chartered Accountants,
Girdhar Ka Chauraha,
Mirzapur 231 001

5 M/s. Gupta Jeswani & Co. NIL
Chartered Accountants,
Dal Bazar Tiraha, Lashkar,
Gwalior 474 009 (MP)

6 M/s. U.Narain & Co. Sri U.Narain, Ex. D(F), CCL - Partner
Chartered Accountants Sri N.Biswas, Ex.GM(F),CCL- Partner
Trinity Complex, 1st Floor, Sri K.B.Saran, Ex.AFM, CCL - Staff
6, H.B. Road, Ranchi 834 001 Sri R.P.Sinha,Ex.Dy.FM,CCL- Staff
Sri K.C.Jerath, Ex.CFM, NCL- Staff

7 M/s. S.B.S. Associates NIL
Chartered Accountants,
Krishna Kunj, 74 A, Park
Street, Kolkata 17

8 M/s. Rathi Pasari & NIL
Associates
Chartered Accountants
208-311, Trade House, 14/3
South

Tukoganj, Opp. Dhakkanwala
Kuan, Indore 452 001 (MP)

9 M/s. Sushanta P Mukherjee & NIL
Co. Chartered Accountants,
2B, Grant Lane, 3rd Floor,
Room No.49A
Kolkata 700 012 (WB)

10 M/s. Mukhopadhyay Sri S.K.Chakraborty, Ex.CFM &
Bandopadhyay GM(Vig.),CIL - Partner
& Associates, Cost Sri M.N.Chail, Ex.Dy.CFM -
Accountants, Partner
10, Govt. Place East, 31 B,
Ezra Mansion
3rd Floor, Kolkata 69

Appointment for the year 2002-03 has not been made for wages audit.

Western Coalfields Limited

Details of Audit Firms and Officers appointed in the firms during year 2002-03

SL. NO.	NAME OF THE AREA	NAME OF THE AUDIT FIRMS	NAME OF THE RETIRED OFFICERS OF COAL INDIA LIMITED AND ITS ANCILLARIES
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1	BALLARPUR AREA	M/S KONAR MUSTAPHI & ASSOCIATES, KOLKATTA	1. SHRI ASHOK KUMAR KOPALKER, EX DIRECTOR (FINANCE), WCL
		CHARTERED ACCOUNTANT FIRM	2. SRI RANA.J.S.B. INGH, EX DIRECTOR (FINANCE), B.C.C.L.

2	MAJRI AREA	M/S S. JHA & ASSOCIATES, RANCHI	1. SHRI SURESH JHA, EX DIRECTOR (FINANCE) , C.C.L.
		COST ACCOUNTANT FIRM	

3	CHANDRAPUR AREA 'A'	M/S R.R. MAMIDWAR & COMPANY, CHANRAPUR	NOT APPLICABLE
		CHARTERED ACCOUNTANT FIRM	

4	CHANDRAPUR AREA 'B'	M/S SHANTANU DESHMUKH, NAGPUR	NOT APPLICABLE
		CHARTERED ACCOUNTANTS	

5	WANI AREA	M/S D. P. DUTTA & COMPANY, NAGPUR	1. SHRI D. P. DUTTA, EX CGM (FIN), W.C.L.
		COST ACCOUNTANT FIRM	

6	WANI NORTH & COMPANY, NAGPUR	M/S GIRISH CHANDAK & COMPANY, NAGPUR	NOT APPLICABLE
	CWS, TADALI	CHARTERED ACCOUNTANT FIRM	

7	NAGPUR 'A' AREA	M/S SINGH DAS &	1. SHRI R.D.
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ASSOCIATES, BILASPUR SINGH EX GM (FIN), SECL
COST ACCOUNTANT FIRM

8 NAGPUR 'B' AREA M/S V. S. SATHE & 1. SHRI V. S.
& COMPANY. NAGPUR SATHE, EX. F.M., W.C.L.
WCL HEAD QUARTER COST ACCOUNTANT FIRM

9 NAGPUR 'C' AREA M/S S.M. GANGULAY, NOT APPLICABLE
KOLKATTA
COST ACCOUNTANT

10 UMRER AREA M/S RATAN CHANDAK & NOT APPLICABLE
COMPANY, NAGPUR
CHARTERED ACCOUNTANT
FIRM

11 PENCH 'A' AREA M/S D.B.K. ASSOCIATES, NOT APPLICABLE
KOLKATTA
CHARTERED ACCOUNTANT
FIRM

12 PENCH 'B' AREA M/S A.R. DAS & SHRI S.B. DAS,
ASSOCIATES, KOLKATTA EX. C.G.M. (FINANCE), C.I.L.
CHARTERED ACCOUNTANT
FIRM

13 KANHAN 'A' AREA M/S MAHESH SHAH, NOT APPLICABLE
NAGPUR
CHARTERED ACCOUNTANT

14 KANHAN 'B' AREA M/S CHICHWADKAR & NOT APPLICABLE
COMPANY, NAGPUR
CHARTERED ACCOUNTAT
FIRM

15 PATHAKHERA 'A' AREA M/S S.R. NARKE & NOT APPLICABLE
ASSOCIATES, NAGPUR
CHARTERED ACCOUNTANT

16 PATHAKHERA 'B' AREA M/S R.M. ASSOCIATES, NOT APPLICABLE
PATNA
CHARTERED ACCOUNTANT
FIRM

Year 2001-02

SL. NAME OF THE AREA NAME OF THE AUDIT NAME OF THE
NO. FIRMS RETIRED OFFICERS OF COAL INDIA
LIMITED AND ITS ANCILLARIES

1 BALLARPUR AREA M/S KONAR MUSTAPHI & 1. SHRI ASHOK
ASSOCIATES, KOLKATTA KUMAR KOPALKER , EX DIRECTOR (FINANCE), WCL
CHARTERED ACCOUNTANT 2. SHRI RANA.J.S.B. SINGH, EX DIRECTOR
FIRM (FINANCE), B.C.C.L.

2 MAJRI AREA M/S S. JHA & 1. SHRI SURESH
ASSOCIATES, RANCHI JHA, EX DIRECTOR (FINANCE) , C.C.L.
COST ACCOUNTANT FIRM

3	CHANDRAPUR `A` AREA CHARTERED ACCOUNTANT FIRM	M/S RUSTOMJI N. MEHTA & COMPANY, MUMBAI	NOT APPLICABLE
4	CHANDRAPUR `B` AREA CHARTERED ACCOUNTANTS FIRM	M/S RATHI & RATHI, CHANDRAPUR	NOT APPLICABLE
5	UMRER AREA NAGPUR CHARTERED ACCOUNTANTS	M/S SHANTANU DESHMUKH,	NOT APPLICABLE
6	WANI NORTH AREA & CWS TADALI	M/S D. P. DUTTA & COMPANY, NAGPUR COST ACCOUNTANT FIRM	1. SHRI D. P. DUTTA, EX CGM (FIN), W.C.L.
7	KANHAN `A` AREA PATNA CHARTERED ACCOUNTANT FIRM	M/S R.M. ASSOCIATES,	NOT APPLICABLE
8	KANHAN `B` AREA COMPANY, NAGPUR CHARTERED ACCOUNTANT FIRM	M/S GIRISH CHANDAK &	NOT APPLICABLE
9	NAGPUR `A` AREA COMPANY. NAGPUR COST ACCOUNTANT FIRM	M/S V. S. SATHE & SATHE, EX F.M., W.C.L.	1. SHRI V. S.
10	NAGPUR `B` AREA & W.C.L. HEADQUARTERS	M/S N. KRISHNA RAO COST ACCOUNTANT	1. SHRI N. KRISHNA RAO, EX. ADDL. C.F.M., W.C.L.
11	NAGPUR `C` AREA CHOUBEY, NAGPUR CHARTERED ACCOUNTANT	M/S DAS, GHOSH & EX. C.G.M. (FINANCE), W.C.L.	1. SHRI S. DAS,
12	PENCH `A` AREA KOLKATTA CHARTERED ACCOUNTANT FIRM	M/S D.B.K. ASSOCIATES,	NOT APPLICABLE
13	PENCH `B` AREA KOKATTA CHARTERED ACCOUNTANT FIRM	M/S G.G.M. & COMPANY,	NOT APPLICABLE
14	PATHAKHERA `A` AREA COST ACCOUNTANT FIRMS	M/S A.C .DUTTA & COMPANY, KOLKATTA	1. SHRI B. C. NEOGI, EX. D.C.F.M., C.I.L.
15	PATHAKHERA `B` AREA CHARTERED ACCOUNTANT	M/S MAHESH SHAH, NAGPUR	NOT APPLICABLE

16	WANI AREA ASSOCIATES, NAGPUR CHARTERED ACCOUNTANT	M/S S.R. NARKE &	NOT APPLICABLE
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Year 2000-01

SL. NO.	NAME OF THE AREA FIRMS LIMITED AND ITS ANCILLARIES	NAME OF THE AUDIT FIRMS	NAME OF THE RETIRED OFFICERS OF COAL INDIA
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1	PATHAKHERA AREA ASSOCIATES, KOLKATTA CHARTERED ACCOUNTANT FIRM	M/S KONAR MUSTAPHI & EX-DIRECTOR (FINANCE), B.C.C.L.	1. SHRI RANA.J.S.B. SINGH,
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2	MAJRI AREA COMPANY, GURGAON CHARTERED ACCOUNTANT FIRM	M/S S. RISHI &	NOT APPLICABLE
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3	CHANDRAPUR `A` AREA CHARTERED ACCOUNTANT FIRM	M/S GIRISH CHANDAK & COMPANY, NAGPUR	NOT APPLICABLE
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4	CHANDRAPUR `B` AREA CHARTERED ACCOUNTANT FIRM	M/S RUSTOMJI N. MEHTA & COMPANY, MUMBAI	NOT APPLICABLE
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5	UMRER AREA COMPANY. NAGPUR COST ACCOUNTANT FIRM	M/S V. S. SATHE & SATHE, EX F.M., W.C.L.	1. SHRI V. S.
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6	WANI NORTH AREA PATNA CHARTERED ACCOUNTANT FIRM	M/S R.M. ASSOCIATES,	NOT APPLICABLE
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7	KANHAN AREA ASSOCIATES, NAGPUR CHARTERED ACCOUNTANT	M/S S.R. NARKE &	NOT APPLICABLE
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8	NAGPUR `A` AREA NAGPUR CHARTERED ACCOUNTAT FIRM	M/S SALVE & COMPANY.	NOT APPLICABLE
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9	NAGPUR `B` AREA NAGPUR CHARTERED ACCOUNTANT	M/S MAHESH SHAH,	NOT APPLICABLE
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10	PENCH AREA COST ACCOUNTANT	M/S N. KRISHNA RAO EX. ADDL. C.F.M., W.C.L.	1. SHRI N. KRISHNA RAO,
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11	CWS, TADALI	M/S A. S. BISWAS &	NOT APPLICABLE
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COMPANY, KOLKATTA
CHARTERED ACCOUNTANT
FIRM

12 BALLARPUR AREA M/S U. NARAIN & SHRI U. NARAIN,
COMPANY, RANCHI EX DIRECTOR (FINANCE), C.C.L.
CHARTERED ACCOUNTANT
FIRM

13 WANI AREA M/S A. S. BISWAS & NOT APPLICABLE
COMPANY, KOLKATTA
CHARTERED ACCOUNTANT
FIRM

Mahanadi Coalfields Limited

LIST OF AUDITORS APPOINTED FOR LAST THREE YEARS IN MCL FOR WAGE AUDIT INDICATING OFFICER

YEAR NAME OF THE AUDITOR	REMARKS
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1999-2000

M/S D.RATH & ASSO TALCHER
M/S P.K.SAHU & CO BHUBANESWAR

BISWAS DASGUPTA DUTTA & RAY KOLKATA	
M/S SOUMYA DUTTA & ASSO KOLKATTA	
M/S PRASAD KRISHNA & ASSO TALCHER	EX-EMPLOYEE
M/S P.S.ROY & ASSO KOLKATTA	
SINGH MUKHERJEE & ASSO RANCHI	EX-EMPLOYEE
SINGH RAY MISHRA & CO BHUBANESWAR	

2000-01

M/S MISHRA BADHAI & ASSO SAMBALPUR	
V.ROHATOOGI & CO RANCHI	
DAS PATTNAIK & CO BHUBANESWAR	
C.K.DEY & ASSO KOLKATTA	EX-EMPLOYEE
P.K.SAHOO & CO BHUBANESWAR	
DEB P BISWAS & CO KOLKATTA	

2001-02

M/S R.S.SAHU & CO BHUBANESWAR	
M/S MUKUND B. MISHRA & CO DELHI	
M.M.BASU & CO KOLKATTA	
BASAK ROY & CO KOLKATTA	
M/S P.S.ROY & CO KOLKATTA	
S.P.BHHATACHARYA & CO KOLKATTA	EX EMPLOYEES
A.K.TRIPATY & CO BHUBANESWAR	
MU ASSOCIATES BHUBANESWAR	